Confusion

Understanding
Everyone brings something to the table.
What are the Goals of the Round Table?

• Continually improve the management of sponsored programs at WVU

• Provide a forum for discussion, knowledge-sharing, and training
  • Avoid errors
  • Reduce the number of cost transfers
  • Reduce stress
  • Create support networks

• Good stewardship
Where do we start (and end)?

**Proposals & Awards**
- Project Narratives
- **Budgets**
- Cost-sharing
- Support letters
- Sub-awards
  - Budgets
  - Narratives
  - Commitment letters
- Compliance Approvals
  - Humans, Animals, & Biosafety
  - Export Controls
- Conflict of Interest Mitigation
- Sponsor Special Requirements

**Budgets**
- Allowability & Regulatory Compliance
  - Salaries
  - Student payments
  - Effort allocations
  - Lab supplies
  - Office supplies
  - Travel
    - Foreign
    - Domestic
  - Participant costs
  - Computer Purchases
  - Subject payments
  - Facilities & Administrative Costs
For example---

$300,000 Federal Standard Grant

- Faculty salary
- Sub-award
- External sample analyses
- Student work
- Travel (foreign & domestic)
- *E. coli*
- Equipment

Will involve the following WVU Offices

- Sponsored Programs
- Sponsored Research Accounting
- Procurement – Payment Services
- Research Integrity & Compliance – Biohazard Committee
- EBOs
- Revenue Services
- Effort Reporting
- Export Control
- Tax Services
- Property Management
Uniform Guidance

Federal Government collapsed multiple circulars into one

OMB A-21

OMB A-110

OMB A-133

Consolidation/Changes/New Requirements

OMB Uniform Guidance
(OMB 2 CFR 200)
WVU Policies

Sponsored Agreement Closeouts
(WVU-FS-23)

- All financial, performance, and other reports must be submitted to sponsor no later than 90 calendar days after period of performance.
- All obligations must be liquidated no later than 90 days after award end date.
- Refunds are required to be processed timely.
- Any property should be reported according to award terms and conditions.

WVU Policies

Cost-Sharing/Matching on Sponsored Projects (WVU-FS-39)

• Three types of Cost Sharing:
  • Mandatory
  • Voluntary Committed
  • Voluntary Uncommitted

• Cost sharing should only be included in proposal when the sponsor requires it.

• Cost sharing must be approved by department head/dean.

• Costs must be verifiable, necessary, reasonable, and allowable.

A computing device may be charged directly to a sponsored award as a supply item if **all** of the following conditions are met:

- It is essential and allocable to the project.
- The cost does not exceed $5,000 per unit.
- It is included in the proposal’s detailed budget and budget justification.
- The item is internally tracked by the department.

Administrative & clerical services are normally treated as F&A costs. In some cases, direct charging to a sponsored award is allowable if all of these conditions are met:

- Services are **integral** to the project (at least 5% effort).
- Such costs are explicitly included in the proposal budget or have written approval from the awarding agency.
- Services can be specifically identified with the project.
- The job description generally or specifically mentions work on sponsored awards.
- Costs are not also recovered as indirect costs.

• Naming convention
  • Sub-contract (Procurement – Personal Service Agreements) with Sub-contractors
  • Sub-award (OSP) with sub-recipients
• PI – Confirmation of invoices
• Risk analysis
• Federal sub-awardees are entitled to de minimus 10% F&A
• Roles and Responsibilities
  • http://osp.research.wvu.edu/policies_and_regulations
WVU Policies

Submission of Proposals for Extramural Support (RO-2)

• Complete, Final Proposals should be received in OSP 5 business days before the sponsor’s established deadline. (Final Proposals = Review Package + Proposal Narrative Sections.)

• Effective July 15, 2015

• OSP is not permitted to submit Proposals that have deficiencies or inaccuracies in Review Package components, regardless of sponsor deadlines.

• Review Package materials must be received by OSP 5 business days before the sponsor’s established deadline.

• Review Package includes –
  • sponsor-required forms
  • Grants.gov package (Grants.gov proposals)
  • sponsor-required certifications
  • Summary of proposed work – lay terms (not forwarded)
  • Final budget in sponsor format
**WVU Policies**

Submission of Proposals for Extramural Support (RO-2) – continued

• **Proposal Narrative Sections** materials **must** be received by OSP 1 business day before the sponsor’s established deadline.

• Proposal Narrative Sections include –
  • One-page project summary *(if required by sponsor)*
  • Technical project descriptions, scopes-of-work, project discussions, methodologies, *etc.*
  • *Curriculum vitae*, bio-sketches, *etc.* *(if required by sponsor)*
  • Facilities and equipment descriptions *(if required by sponsor)*
  • Letters of support *(if required by sponsor)*
  • [http://osp.research.wvu.edu/r/download/213673](http://osp.research.wvu.edu/r/download/213673)
WVU Systems
Proposal Approval System

Heads-up

- Electronic Blue Sheet

**KC Blue Sheet**
- Fall of 2015
- Training

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Fundamental Questions?
Fundamental Questions

Is it a Grant, Contract, or Cooperative Agreement?

• **Grant**
  - Financial Assistance provided for a public good or purpose – like research
  - Awardee requests support for meeting the public good or purpose
  - Deliverables are general

• **Contract**
  - Sponsor is buying goods or services that the sponsor needs
  - Sellers respond to sponsor’s expression of needs
  - Deliverables are specific

• **Cooperative Agreement**
  - More like a grant
  - Significant sponsor involvement in the project
Expenditure activities for sponsored agreements are recorded in the MAP Grants module and utilize account numbers known as “POETA”s.

Each POETA corresponds to a general ledger account.

The relationship of the POETA to the general ledger is as follows:

<table>
<thead>
<tr>
<th>Grants Module Field</th>
<th>General Ledger field</th>
</tr>
</thead>
<tbody>
<tr>
<td>P Project</td>
<td>Project</td>
</tr>
<tr>
<td>O Expenditure Organization</td>
<td>Departmental Activity Number</td>
</tr>
<tr>
<td>E Expenditure Type</td>
<td>Line Item</td>
</tr>
<tr>
<td>T Task Number (Service Type)</td>
<td>Function</td>
</tr>
<tr>
<td>A Award Number</td>
<td>Fund</td>
</tr>
</tbody>
</table>
Fundamental Questions

Why are dates important?

• Determines the period within which funds may be expended for a sponsored activity.

• No-cost extensions are NOT always granted by sponsors – particularly for contracted work.

• Credibility
Fundamental Questions

What is the role of the WVU Research Corporation in research management?

• Legislative Act - 1985
• Leader and Follower
  • WVURC supports research at West Virginia University
    • Improve Efficiency
    • Increase Flexibility
    • Hiring
    • Payroll & Benefits
    • Intellectual Property
    • Procurement
What’s next????
What is a ....?

Why is ....... important?

What is the best way to ........?

You tell us!!